

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0883 Choteau Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,187,996.85	1,187,996.85	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,367.70	1,367.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	27,500.50	27,500.50	0.00	0.00	0.00	0.00
222X Educational Media Services	9,059.66	9,059.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,132.05	51,132.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	93,334.77	93,334.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,667.21	0.00	41,667.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	230,467.91	230,467.91	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,712.65	93,712.65	0.00	20,000.00	0.00	0.00
28XX Support Services - Central	30,189.54	0.00	30,189.54	0.00	0.00	0.00
31XX Food Services	135,894.89	135,894.89	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,384.70	2,384.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,205.96	23,205.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	39,329.00	0.00	XXXXXXXXXX	39,329.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	29,974.50	29,974.50	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,020,217.89</b>	<b>1,886,032.14</b>	<b>71,856.75</b>	<b>59,329.00</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0883 Choteau Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,020,217.89					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 71,856.75/1,886,032.14			3.81%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0884 Choteau H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,327,104.77	1,327,104.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,504.75	5,504.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	16,251.10	16,251.10	0.00	0.00	0.00	0.00
222X Educational Media Services	5,821.78	5,821.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,552.80	40,552.80	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,711.22	97,711.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,126.43	0.00	21,126.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	123,840.89	123,840.89	0.00	0.00	0.00	0.00
27XX Student Transportation Services	210,385.57	112,385.57	0.00	98,000.00	0.00	0.00
28XX Support Services - Central	20,443.93	0.00	12,160.08	0.00	0.00	0.00
34XX Extracurricular - Activities	17,163.34	17,163.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	78,312.21	78,312.21	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,000.00	0.00	XXXXXXXXXX	25,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,361.40	2,361.40	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,994,580.19</b>	<b>1,827,009.83</b>	<b>33,286.51</b>	<b>123,000.00</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0884 Choteau H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,994,580.19					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 33,286.51/1,827,009.83			1.82%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0889 Bynum Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	178,390.96	178,390.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,761.01	4,761.01	0.00	0.00	0.00	0.00
222X Educational Media Services	119.09	119.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,286.65	0.00	8,286.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,495.70	21,495.70	0.00	0.00	0.00	0.00
27XX Student Transportation Services	9,740.49	9,740.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,587.00	3,587.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	226,380.90	218,094.25	8,286.65	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	226,380.90					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 8,286.65/218,094.25		3.80%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0890 Fairfield Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	898,778.87	898,608.15	170.72	0.00	0.00	0.00
221X Improvement of Instruction Services	4,787.76	4,787.76	0.00	0.00	0.00	0.00
222X Educational Media Services	30,320.01	30,320.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	107,693.98	107,693.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,241.66	0.00	75,532.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,150.66	145,532.07	3,618.59	0.00	0.00	0.00
27XX Student Transportation Services	117,162.31	79,984.52	4,063.27	33,114.52	0.00	0.00
31XX Food Services	14,630.15	14,630.15	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,275.46	1,275.46	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,749.20	20,749.20	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	1,580.15	0.00	XXXXXXXXXX	0.00	1,580.15	0.00
62XX Resources Transferred to Other School Districts or	2,887.65	2,887.65	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,447,257.86	1,306,468.95	83,385.46	33,114.52	1,580.15	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,447,257.86					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 83,385.46/1,306,468.95		6.38%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0891 Fairfield H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	698,884.50	698,884.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,980.20	4,980.20	0.00	0.00	0.00	0.00
222X Educational Media Services	72,420.38	72,420.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,833.54	105,833.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	101,023.47	0.00	78,016.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,850.71	117,232.12	3,618.59	0.00	0.00	0.00
27XX Student Transportation Services	117,352.09	80,174.28	4,063.28	33,114.53	0.00	0.00
31XX Food Services	123,404.25	123,404.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,844.61	21,844.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,660.40	53,660.40	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	3,330.50	0.00	XXXXXXXXXX	0.00	3,330.50	0.00
62XX Resources Transferred to Other School Districts or	2,132.00	2,132.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,425,716.65	1,280,566.28	85,698.66	33,114.53	3,330.50	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,425,716.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 85,698.66/1,280,566.28		6.69%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0893 Dutton K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	717,723.43	717,723.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,524.08	20,524.08	0.00	0.00	0.00	0.00
222X Educational Media Services	12,034.14	12,034.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,702.79	83,090.62	2,612.17	0.00	0.00	0.00
24XX Support Services - School Administration	49,402.45	49,402.45	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,919.61	0.00	35,808.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	153,032.24	142,400.24	0.00	10,632.00	0.00	0.00
27XX Student Transportation Services	126,127.36	61,095.91	0.00	65,031.45	0.00	0.00
31XX Food Services	62,476.87	62,476.87	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,564.53	15,564.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,875.79	24,875.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,551.78	1,551.78	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,314,935.07	1,190,739.84	38,420.47	75,663.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,314,935.07					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 38,420.47/1,190,739.84		3.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0894 Power Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	430,446.82	430,446.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,587.61	7,587.61	0.00	0.00	0.00	0.00
222X Educational Media Services	5,867.59	5,867.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,768.17	37,797.97	970.20	0.00	0.00	0.00
24XX Support Services - School Administration	7,235.02	7,235.02	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,315.66	0.00	32,465.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,451.74	76,451.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,438.35	40,438.35	0.00	0.00	0.00	0.00
31XX Food Services	49,808.69	49,808.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,414.83	1,414.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,589.85	8,589.85	0.00	0.00	0.00	0.00
<b>Totals</b>	702,924.33	665,638.47	33,435.85	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	702,924.33					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 33,435.85/665,638.47		5.02%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0895 Power H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	290,793.48	290,793.48	0.00	0.00	0.00	0.00
21XX Support Services - Students	14,936.77	14,936.77	0.00	0.00	0.00	0.00
222X Educational Media Services	11,364.23	11,364.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,103.45	56,133.26	970.19	0.00	0.00	0.00
24XX Support Services - School Administration	7,235.06	7,235.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,006.53	0.00	38,156.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,944.62	81,944.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,761.28	17,249.10	0.00	512.18	0.00	0.00
31XX Food Services	13,025.57	13,025.57	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,323.04	17,323.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,263.21	31,263.21	0.00	0.00	0.00	0.00
<b>Totals</b>	584,757.24	541,268.34	39,126.71	512.18	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	584,757.24					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 39,126.71/541,268.34		7.23%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0896 Golden Ridge Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	116,907.11	116,907.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,155.10	9,155.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,052.41	0.00	7,128.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,521.24	19,521.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,500.00	17,500.00	0.00	0.00	0.00	0.00
31XX Food Services	8,788.78	8,788.78	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	19,052.00	0.00	XXXXXXXXXX	19,052.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,830.00	1,830.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	200,806.64	173,702.23	7,128.17	19,052.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	200,806.64					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 7,128.17/173,702.23		4.10%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0898 Pendroy Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	120,989.32	107,625.98	0.00	13,363.34	0.00	0.00
25XX Support Services - Business	9,069.91	0.00	7,624.96	1,444.95	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,417.61	6,917.61	0.00	2,500.00	0.00	0.00
27XX Student Transportation Services	267.00	267.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,342.00	2,342.00	XXXXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	142,085.84	117,152.59	7,624.96	17,308.29	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	142,085.84					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 7,624.96/117,152.59		6.51%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0900 Greenfield Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	242,168.99	239,212.76	0.00	2,956.23	0.00	0.00
21XX Support Services - Students	4,258.00	4,258.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,277.29	6,277.29	0.00	0.00	0.00	0.00
222X Educational Media Services	9,041.15	9,041.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,973.36	44,973.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,556.76	0.00	10,930.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,045.81	62,045.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,818.32	32,818.32	0.00	0.00	0.00	0.00
31XX Food Services	38,627.08	38,627.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	652.68	652.68	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,448.18	3,448.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	76,678.19	0.00	XXXXXXXXXX	76,678.19	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	2,000.00	0.00	XXXXXXXXXX	0.00	2,000.00	0.00
62XX Resources Transferred to Other School Districts or	6,209.50	6,209.50	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>541,755.31</b>	<b>447,564.13</b>	<b>10,930.99</b>	<b>79,634.42</b>	<b>2,000.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**50 Teton**  
**0900 Greenfield Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	541,755.31					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 10,930.99/447,564.13			2.44%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.